

Intragovernmental Reporting & Analysis System
Comparative Status of Disposition Report
Fiscal Year End 2005

Reporting Agency 27-Federal Communications Commission

Trading Partner/ Reciprocal Category	Reported Amount	Material Difference	Adjustments*	Adjusted Reporting	Unknown/ Unreconciled	Explanation(s)
Partner 20-Department of the Treasury						
RC 01-Investments/Debt	Reporting Agency	\$4,139,945,000		\$0	\$4,139,945,000	Confirmed Reporting
	Trading Partner	\$3,905,000,000	\$234,945,000	\$234,945,000	\$4,139,945,000	\$0 Timing Difference-CY
	Reporting Agency Remarks: USF/NECA T-Bills purchased thru 3rd-party broker. BPD's closing balance excludes 3 T-bills totalling \$236M purchased after 9/28. Due to early cutoff, those purchases w/b included in 10/31 balances.					
	Trading Partner Remarks: BPD's closing balance at 9/30/05 does not exclude 3 T-bills totalling \$236M due to BPD's early cutoff date. Also, differences due to differences. Treas uses Avg price per OID vs FCC uses Market value as basis for amortization)					
Partner 20-Department of the Treasury						
RC 03-Investment Interest Expense/Revenue -Exchange	Reporting Agency	\$193,621,000		\$0	see below	Confirmed Reporting
	Rptg Agy	see above		(\$102,449,000)	\$91,172,000.00	Accounting Error
	Trading Partner	\$148,000,000	\$45,621,000	\$0	\$148,000,000	Confirmed Reporting
	Reporting Agency Remarks: USF/NECA T-bills purchased thru 3rd-party broker. BPD doesn't have current acquisition date or price/discount					
Rptg Agy Remarks: FCC posted interest from idle investments incorrectly as Fed. Securities Int. Rev. - should've posted to Borrowings & Other Int. Rev.						
Trading Partner Remarks: differences due to differences. Treas uses Avg price per OID vs FCC uses Market value as basis for amortization. Also length of time security held						
Partner 20-Department of the Treasury						
RC 05-Borrowings Interest Revenue/Expense	Reporting Agency	\$269,233,000		\$102,449,000	\$371,682,000	Accounting Error
	Trading Partner	\$371,000,000	\$101,767,000	\$0	\$371,000,000	\$682,000 Confirmed Reporting
	Reporting Agency Remarks: FCC posted interest from idle investments incorrectly as Fed. Securities Int. Rev. - should've posted to Borrowings & Other Int. Rev.					
Trading Partner Remarks: FCC posted to the incorrect CP line item (Fed. Securities Int. Rev). FCC should've posted to Borrowings & Other Int. Rev. line item						

*Represents 'accounting error' and 'current year timing' differences only.